UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

REPORT AND

RECOMMENDATION

Plaintiff,

08 Cr. 1 (SCR)(LMS)

RICHARD LOWE,

Defendant(s)

TO: The Honorable Stephen C. Robinson, United States District Judge:

This written Report and Recommendation is respectfully submitted to report that on January 2, 2008, the above-noted defendant entered a guilty plea in this matter, as set forth in the transcript of the plea proceeding, which is transmitted with this written Report and Recommendation. In accordance with my oral Report and Recommendation at the close of the plea proceeding, I respectfully report that the plea accords with the requirements of Rule 11 of the Federal Rules of Criminal Procedure, and I further recommend that Your Honor adjudge the defendant guilty of the offense(s) to which a guilty plea was offered.

Dated:

January 9, 2008

White Plains, New York

Respectfully submitted,

Lisa Margaret Smith

United States Magistrate Judge